

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

WRIT PETITION NO.916 OF 2006

M/s.Maanraj Trading Pvt.ltd. .. Petitioner.

V/s.

Dy. Commissioner of Income-tax
and Others .. Respondents.

Mr.P.J. Pardiwala i/b. Ms.Vasanti Patel for the
petitioner.

Mr.A.D. Kango for the respondents.

CORAM : V.C. DAGA &
J.P. DEVADHAR, JJ.

DATED : 20TH JUNE, 2006.

P.C. :

Heard learned counsel for the petitioner.

Perused petition.

2. It is not in dispute that during the pendency of the petition, assessment has taken place. The petitioner has exercised an option by filing an appeal against the order of assessment which is not the subject matter of this petition. Since the petitioner is before the appellate forum to avail the benefits of the efficacious remedy, we do not think it necessary to entertain this writ petition.

3. The writ petition is liable to be dismissed

with liberty in favour of the petitioner to proceed with appeal keeping all rival contentions open.

4. In the result, petition is dismissed in limine for the reasons stated with no order as to costs.

(V.C. DAGA, J.)

(J.P. DEVADHAR, J.)